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# HOUSE BILL No. 1221

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 22-4-4-3.

**Synopsis:** Unemployment compensation maximum wage credits. Raises the maximum wage credit for unemployment compensation computation purposes from \$9,250 to \$9,950.

**Effective:** July 1, 2007.

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January 9, 2007, read first time and referred to Committee on Labor and Employment.

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Introduced

First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

## HOUSE BILL No. 1221

A BILL FOR AN ACT to amend the Indiana Code concerning labor and safety.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 22-4-4-3 IS AMENDED TO READ AS FOLLOWS  
2 [EFFECTIVE JULY 1, 2007]: Sec. 3. (a) For calendar quarters  
3 beginning on and after April 1, 1979, and before April 1, 1984, "wage  
4 credits" means remuneration paid for employment by an employer to  
5 an individual. Wage credits may not exceed three thousand six hundred  
6 sixty-six dollars (\$3,666) and may not include payments specified in  
7 section 2(b) of this chapter.  
8 (b) For calendar quarters beginning on and after April 1, 1984, and  
9 before April 1, 1985, "wage credits" means remuneration paid for  
10 employment by an employer to an individual. Wage credits may not  
11 exceed three thousand nine hundred twenty-six dollars (\$3,926) and  
12 may not include payments specified in section 2(b) of this chapter.  
13 (c) For calendar quarters beginning on and after April 1, 1985, and  
14 before January 1, 1991, "wage credits" means remuneration paid for  
15 employment by an employer to an individual. Wage credits may not  
16 exceed four thousand one hundred eighty-six dollars (\$4,186) and may  
17 not include payments specified in section 2(b) of this chapter.

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(d) For calendar quarters beginning on and after January 1, 1991, and before July 1, 1995, "wage credits" means remuneration paid for employment by an employer to an individual. Wage credits may not exceed four thousand eight hundred ten dollars (\$4,810) and may not include payments specified in section 2(b) of this chapter.

(e) For calendar quarters beginning on and after July 1, 1995, and before July 1, 1997, "wage credits" means remuneration paid for employment by an employer to an individual and remuneration received as tips or gratuities in accordance with Sections 3102 and 3301 et seq. of the Internal Revenue Code. Wage credits may not exceed five thousand dollars (\$5,000) and may not include payments specified in section 2(b) of this chapter.

(f) For calendar quarters beginning on and after July 1, 1997, and before July 1, 1998, "wage credits" means remuneration paid for employment by an employer to an individual and remuneration received as tips or gratuities in accordance with Sections 3102 and 3301 et seq. of the Internal Revenue Code. Wage credits may not exceed five thousand four hundred dollars (\$5,400) and may not include payments specified in section 2(b) of this chapter.

(g) For calendar quarters beginning on and after July 1, 1998, and before July 1, 1999, "wage credits" means remuneration paid for employment by an employer to an individual and remuneration received as tips or gratuities in accordance with Sections 3102 and 3301 et seq. of the Internal Revenue Code. Wage credits may not exceed five thousand six hundred dollars (\$5,600) and may not include payments that are excluded from the definition of wages under section 2(b) of this chapter.

(h) For calendar quarters beginning on and after July 1, 1999, and before July 1, 2000, "wage credits" means remuneration paid for employment by an employer to an individual and remuneration received as tips or gratuities in accordance with Sections 3102 and 3301 et seq. of the Internal Revenue Code. Wage credits may not exceed five thousand eight hundred dollars (\$5,800) and may not include payments that are excluded from the definition of wages under section 2(b) of this chapter.

(i) For calendar quarters beginning on and after July 1, 2000, and before July 1, 2001, "wage credits" means remuneration paid for employment by an employer to an individual and remuneration received as tips or gratuities in accordance with Sections 3102 and 3301 et seq. of the Internal Revenue Code. Wage credits may not exceed six thousand seven hundred dollars (\$6,700) and may not include payments that are excluded from the definition of wages under

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1 section 2(b) of this chapter.

2 (j) For calendar quarters beginning on and after July 1, 2001, and  
3 before July 1, 2002, "wage credits" means remuneration paid for  
4 employment by an employer to an individual and remuneration  
5 received as tips or gratuities in accordance with Sections 3102 and  
6 3301 et seq. of the Internal Revenue Code. Wage credits may not  
7 exceed seven thousand three hundred dollars (\$7,300) and may not  
8 include payments that are excluded from the definition of wages under  
9 section 2(b) of this chapter.

10 (k) For calendar quarters beginning on and after July 1, 2002, and  
11 before July 1, 2003, "wage credits" means remuneration paid for  
12 employment by an employer to an individual and remuneration  
13 received as tips or gratuities in accordance with Sections 3102 and  
14 3301 et seq. of the Internal Revenue Code. Wage credits may not  
15 exceed seven thousand nine hundred dollars (\$7,900) and may not  
16 include payments that are excluded from the definition of wages under  
17 section 2(b) of this chapter.

18 (l) For calendar quarters beginning on and after July 1, 2003, and  
19 before July 1, 2004, "wage credits" means remuneration paid for  
20 employment by an employer to an individual and remuneration  
21 received as tips or gratuities in accordance with Sections 3102 and  
22 3301 et seq. of the Internal Revenue Code. Wage credits may not  
23 exceed eight thousand two hundred sixteen dollars (\$8,216) and may  
24 not include payments that are excluded from the definition of wages  
25 under section 2(b) of this chapter.

26 (m) For calendar quarters beginning on and after July 1, 2004, and  
27 before July 1, 2005, "wage credits" means remuneration paid for  
28 employment by an employer to an individual and remuneration  
29 received as tips or gratuities in accordance with Sections 3102 and  
30 3301 et seq. of the Internal Revenue Code. Wage credits may not  
31 exceed eight thousand seven hundred thirty-three dollars (\$8,733) and  
32 may not include payments that are excluded from the definition of  
33 wages under section 2(b) of this chapter.

34 (n) For calendar quarters beginning on and after July 1, 2005, **and**  
35 **before July 1, 2007**, "wage credits" means remuneration paid for  
36 employment by an employer to an individual and remuneration  
37 received as tips or gratuities in accordance with Sections 3102 and  
38 3301 et seq. of the Internal Revenue Code. Wage credits may not  
39 exceed nine thousand two hundred fifty dollars (\$9,250) and may not  
40 include payments that are excluded from the definition of wages under  
41 section 2(b) of this chapter.

42 (o) **For calendar quarters beginning on and after July 1, 2007,**

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1 "wage credits" means remuneration paid for employment by an  
2 employer to an individual and remuneration received as tips or  
3 gratuities in accordance with Sections 3102 and 3301 et seq. of the  
4 Internal Revenue Code. Wage credits may not exceed nine  
5 thousand nine hundred fifty dollars (\$9,950) and may not include  
6 payments that are excluded from the definition of wages under  
7 section 2(b) of this chapter.

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